

2005 North Dakota Form ND-1 E-file Specifications

11/16/2005

Listed below are a few items to note:

1. **State Only Returns** – North Dakota accepts State Only Returns. However, we require a complete Federal return to be attached, as it is with the Fed/State returns.
2. **Reject codes** – North Dakota has no reject codes. We process any electronic return that comes in our office. If the return needs some human intervention to get processed, it will still be processed.
3. **Deceased Taxpayers** – North Dakota accepts these returns. We follow the same signature policy as the IRS.
4. **Foreign Addresses** – North Dakota will accept them.
5. **Direct Debit** – North Dakota will not be accepting Direct Debit for balance due returns for TY2005.
6. **Credit Cards** – North Dakota accepts credit cards for payment of Balance Due returns and Estimated Payments. They can be paid through the following website link:
<https://www.ndtaxpayment.com/default.aspx>
7. **PATS** – We will start accepting test returns as soon as the IRS allows them to pass through. Please get as much approved with the IRS before you submit any state returns. We will use the same test scenarios as the IRS, so the North Dakota PATS are dependant on them. Once we receive them, we will prepare our test returns and post them to the website.
8. **Live returns** – We will start accepting live returns as soon as the IRS.
9. **Ineligible for E-file** – The following situations will cause a return to be ineligible for E-file:
 - a. Renaissance Zone income exemption – Line 11, Form ND-1
 - b. Renaissance Zone tax credit – Line 21, Form ND-1
 - c. Family Member Care Credit – Line 20, Form ND-1 and Schedule FC
 - d. Planned Gift Credit – Line 4 and Line 24, Form ND-1
10. **PIN** – North Dakota follows the IRS model for PINs. We will accept the different forms of the PIN.
11. **Acknowledgements** – We will be using the IRS ack system for TY2005.

Items that have changed from 2004 are noted in red text.

Please e-mail Chuck Picard prior to sending your tests. This will help with making sure all tests are reviewed timely.

If something isn't covered here, please let us know. We want to have this document as complete as possible.

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Generic Record Layout
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Field ID	Length		Identification	Data Type & Description
	4		Byte Count	Value "2752"
	4		Start of Record Sentinel	Value "*****"
000		6	Record ID Type	Value "STbbbb"
001		6	Form number	Value "0001bb"
002		5	Page number	Value "PG01b"
003		9	Taxpayer Identification Number	N (Primary SSN)
004		1	Filler	Blank
005		7	Form/Schedule Number	N – Value "0000001"
010	2		State code	A - Value "ND"
011	2		City code	A Reserved for future use
019	2		State-Only-Indicator	A – Value "SO" if it is a State Only return
020	14		Declaration Control Number	N - Assigned by the IRS
		2	First two positions	N – Value "00"
		6	EFIN of Originator	N
		3	Batch number	N (000-999)
		2	Serial number	N (00-99)
		1	Year digit	Value "6"
023	16		Return Sequence number	N – Required. Same as 1040 RSN
		5	ETIN of transmitter	N
		2	Transmitter use field	N
		3	Julian Day of transmission	N
		2	Transmitter sequence number	N (01-99)
		4	Sequence number of return	N (0001-9999)
State Direct Deposit Section				
024	1		Direct Deposit/Debit Indicator	N – 1 = Direct Deposit 2 = Direct Debit – not allowed
025	1		Reserved – RTN-flag	N - Not used
027	8		Direct Debit Date	N - Not Allowed
028	12		Direct Debit Amount	N - Not Allowed
030	9		State – Routing transit number (RTN)	N – Optional: Identification number of the taxpayer's financial institution. Follow IRS edit rules for this field. Must be blank if no state direct deposit. ND supports direct deposit, but will not support direct debit for TY2005.
032	1		State – RTN Indicator	N – 0 = No State RTN present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
035	17		State – Deposit Account Number (DAN)	AN – Optional: The taxpayer's bank account number in which refunds are deposited. Must be blank if no state direct deposit. ND supports direct deposit, but will not support direct debit for TY2005.
040	1		State – Checking Account	A – Optional: "X" or blank; Must be blank if no state direct deposit.
048	1		State – Savings Account	A – Optional: "X" or blank; Must be blank if no state direct deposit.

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Field ID	Length	Identification	Data Type & Description
Indicators			
049	1	On-line State return	A – Value "O" = on-line
Participant Section			
050	27	State Numeric Area	Required IF a paid preparer prepared the return.
	9	Preparer SSN/PTIN	AN (1040 seq 1360)
	9	Preparer EIN	AN (1040 seq 1380)
	5	Preparer Zip code	N (1040 seq 1410-5)
	4	Preparer Zip+4	N (1040 seq 1410-4)
052	93	State Alphanumeric Area	Required IF a paid preparer prepared the return.
	5	ETIN/Mailbox ID	AN
	35	Preparer Firm name	AN (1040 seq 1370)
	30	Preparer address	AN
	20	Preparer City	AN (1040 seq 1390)
	2	Preparer State	AN (1040 seq 1400)
	1	Self-employed indicator	AN (1040 seq 1350)
Entity Section			
055	9	Spouse SSN	N – Required if ND filing status equals 2 or 3. Must be blank if ND filing status equals 1, 4, or 5.
060	35	Name line 1	AN – Required entry
	32	Primary last name	AN
	3	Primary suffix	A
062	8	Date of Death of Primary	N
065	35	Name line 2	AN – Required entry if ND filing status equals 2 or 3.
	32	Secondary last name	AN
	3	Secondary suffix	A
068	8	Date of Death of Secondary	N
070	35	Name line 3	AN – Required entry
	16	Primary first name	AN
	1	Primary MI	AN
	16	Secondary first name	AN - Required entry if ND filing status equals 2 or 3.
	1	Secondary MI	AN - Required entry if ND filing status equals 2 or 3.
	1	Filler	AN - No entry
074	35	C/O Address	AN
075	35	Address line 1	AN – Required entry
077	35	Foreign Street Address	AN
080	35	Address line 2	AN – Overflow for Address line 1
085	22	City	A – Required entry
087	35	Foreign City, State or Province, Postal Code	AN
090	5	City code	N – No entry
095	2	State	A – Required, if US address
098	22	Foreign Country	AN
100	12	Zip code	N – Required entry – left justify, blank fill
105	20	County	AN – No entry

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Field ID	Length	Identification	Data Type & Description
110	5	County code	N – No entry
115	12	Telephone number: example – enter (701) 328-2770 as 7013282770	N – Area code is mandatory. Left justify, blank-fill. Blank-fill if there is no telephone number.
120	5	Primary TP Signature	N - Pin Use Only
125	5	Spouse Signature	N - Pin Use Only
126	11	ERO EFIN/PIN	N
Consistency Section			
150	1	Federal filing status	N – Required entry. Please see Part I, Sec 12, Para.09(h) of IRS Pub 1346.
155	2	Total federal exemptions	No entry
160	12	Wages, salaries, tips	No entry
165	12	Taxable interest	No entry
170	12	Tax exempt interest	No entry
175	12	Dividends	No entry
180	12	State refund	No entry
185	12	Taxable Social Security Benefits	No entry
190	12	Keogh Plan and SEP deductions	No entry
195	12	AGI	No entry
200	12	Standard/Itemized deductions	No entry
205	12	Earned Income Credit	No entry
Alphanumeric Section			
300	80	Alphanumeric Field 1	
		10 Software Developer code	AN – Required entry – enter software name.
		31 ERO Contact name	AN – Required entry – Cannot be blank
		10 ERO Telephone number	N – Required entry
		13 Non-paid Preparer name	AN – Required entry (1040 seq 1330)
		16 Preparer State EIN	AN
305	80	Alphanumeric Field 2	AN
305_01		3 State form used	AN Value "ND1"
305_02		1 Schedule ND-1NR included	AN "X" if schedule is present in file
305_03		1 Schedule ND-1CR included	AN "X" if schedule is present in file
305_04		1 Schedule ND-1FA included	AN "X" if schedule is present in file
305_05		1 Reserved for Future use	Blank
305_06		1 Form 400-UT included	AN "X" if schedule is present in file
305_07		1 Estimated payments indicator	AN – Required entry – "Were you required to pay estimated federal income tax for 2005?" Values are: "Y" if yes, "N" if no, or blank
305_08		1 North Dakota filing status	N – Required entry – values are: 1 = Single; 2 = Married filing joint; 3 = Married filing separately; 4 = Head of household; 5 = Qualifying widow (er)
305_09		1 Reserved for Future use	Blank
305_10		5 School district	N – Enter school district code from the booklet. Zero-fill if not adding number.

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Field ID	Length		Identification	Data Type & Description
305_11		2	Income source code	N – Enter values as: 1 = Farming, ranching or ag; 2 = Retail, wholesale trade, restaurant; 3 = Government; 4 = Education; 5 = Services; 6 = Construction; 7 = Manufacturing; 8 = Transportation, communication, utilities; 9 = Coal, oil & natural gas related; 10 = Finance, banking, insurance, & real estate; 11 = Military; 12 = Retirement.
305_12		1	Federal extension filed	N – “1” if federal or state extension was filed; otherwise, blank.
305_13		9	Reserved for Future use	Blank
305_14		8	Filler	N –Not Allowed Use Field 062
305_15		8	Filler	N –Not Allowed Use Field 068
		36	Filler	Blanks
310	80		Alphanumeric Field 3	Blanks – not used
315	80		Alphanumeric Field 4	Blanks – not used
320	80		Alphanumeric Field 5	Blanks – not used
325	80		Alphanumeric Field 6	Blanks – not used
330	80		Alphanumeric Field 7	Blanks – not used
Signed Numeric Section				
350	12		Federal AGI	N – Line D, Form ND-1
355	12		Federal taxable income	N – Line 1, Form ND-1
360	12		Lump-sum distribution from Federal Form 4972	N – Line 2, Form ND-1
365	12		Loss from a pass-through entity subject to ND's financial institution tax	N – Line 3, Form ND-1
370	12		Add Lines 1, 2, & 3	N – Line 5, Form ND-1
375	12		Interest from US obligations	N – Line 6, Form ND-1
380	12		Net long-term capital gain exclusion	N – Line 7, Form ND-1
385	12		Exempt income of a Native American	N – Line 8, Form ND-1
390	12		Benefits received from US RRB	N – Line 9, Form ND-1
395	12		Income from a pass-through entity subject to ND's financial institution tax	N – Line 10, Form ND-1
400	12		New and expanding business income exemption	N - Line 12, Form ND-1
405	12		National Guard/Reserve member exclusion	N – Line 13, Form ND-1
410	12		Nonresident only: Servicemember Civil Relief Act adjustment	N – Line 14, Form ND-1
415	12		Human Organ Donor expense deduction	N – Line 15, Form ND-1
420	12		North Dakota taxable income	N – Line 16, Form ND-1
425	12		North Dakota income tax	N – Line 17, Form ND-1
430	12		North Dakota income tax	N – Line 18, Form ND-1
435	12		Credit for income tax paid to another state	N – Line 19, Form ND-1
440	12		Reserved for future use	Blank
445	12		Agricultural commodity processing facility investment credit	N – Line 22, Form ND-1

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Field ID	Length	Identification	Data Type & Description
450	12	Qualified seed capital business investment credit	N – Line 23, Form ND-1
455	12	Credit for biodiesel fuel supplier	N – Line 25, Form ND-1
460	12	Credit for biodiesel fuel seller	N – Line 26, Form ND-1
465	12	Net tax liability	N – Line 27, Form ND-1
470	12	ND Withholding	N – Line 28, Form ND-1
475	12	Estimated tax payments	N – Line 29, Form ND-1
480	12	Total payments	N – Line 30, Form ND-1
485	12	Overpayment	N – Line 31, Form ND-1
490	12	Amount to apply to 2006 estimated payments	N – Line 32, Form ND-1
495	12	Voluntary contribution to Watchable Wildlife Fund	N – Line 33, Form ND-1
500	12	Voluntary contribution to Trees for ND Program Trust Fund	N – Line 34, Form ND-1
505	12	Refund	N – Line 35, Form ND-1
510	12	Tax due	N – Line 36, Form ND-1
515	12	Voluntary contribution to Watchable Wildlife Fund	N – Line 37, Form ND-1
520	12	Voluntary contribution to Trees for ND Program Trust Fund	N – Line 38, Form ND-1
525	12	Balance due	N – Line 39, Form ND-1
530	12	Interest on underpaid estimated tax.	N – Line 40, Form ND-1
535	12	Not used	N Blank
Through 925	12	Not used	N Blank
	1	Record Terminus	Value "#"